

Revenue

M
(195/8) Department.

Ms **SERIES.**

G.O. No.

13

Dated

5-1-1948

[Despatch Abstract.]

Public Services - Excise Department - Officers officiating in the vacancies of these transferred to Commercial Tax Department - Grant of pensions in the officiating posts - Panara - recorded.

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Ms	551	Fin	21-7-47				
"	1482	Rev	28-6-41				
"	317	Rev	11-2-41				

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
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BOARD OF REVENUE (EXCISE) DEPARTMENT

Establishment - Excise Department - Officers officiating in the vacancies of those transferred to the Commercial Tax Department - Grant of pension in the officiating posts - Proposals - Submitted.

C.R.No. 10677/Abk/47-XB.2.

Madras.

Dated the 16th June 1947.

From

Mr. Munzoor Hussain Khan Sahib Bahadur, B.A. (Hons.),
Assistant Secretary, Board of Revenue (Excise).
C.I.E.

A.D. Crombie, Esq., I.C.S.,
Member, Board of Revenue (Separate Revenue) and
Commissioner of Excise and Prohibition.

Read:- Board's References C.R.No. 15982/XB/40 dated 16.1.41
G.O. Ms. No. 1482, Revenue, dated 28.6.1941. 19-3-41

Reference:-

The Excise Staff in the districts of Salem, Chittoor, Cuddapah and North Arcot was permanently abolished when prohibition was originally introduced there during the years 1937-39. To avoid a large-scale retrenchment, many excise officers were transferred to other departments mostly the Commercial Tax Department; but this did not help their juniors in the matter of promotion, confirmation or pension, as the transfer to other departments was made only in an acting capacity. The result was that the conditions of service in the Excise Department became very unsatisfactory, leading to general discontentment and impairing efficiency. When these facts were taken to the notice of the Government in the Board's references cited above, the Government agreed with the Board that the situation needed some remedy and allowed officiating pay in grade to grade promotions to the vacancies of permanent Excise Officers transferred to the Commercial Tax Department pending the constitution of that department into separate cadres. It was then contemplated that once the Commercial Tax Department was constituted, it would be possible to suspend the liens of officers transferred to that department and to make provisionally substantive appointments and promotions in their places.

2. Although it is now six years since the question of formations of the Commercial Tax Department was taken up, it has not been done yet and the matter is under the consideration of the Government. The Excise Officers working in the Commercial Tax Department continue to hold their liens in the Excise cadres with the result that men officiating in their vacancies have little chance of confirmation or earning pension in the higher posts in spite of long ~~intermittent~~ officiating service. The situation will become still worse with the introduction of prohibition throughout the Province in the near future. There are cases in which Assistant Inspectors with 6 to 8 years of officiating service as Inspectors have to retire on the pension of their substantive posts. The position is the same in the case of officers in the other categories. In a petition recently received an officiating Inspector (permanent Assistant Inspector) with five years of service as Inspector has represented to the Board that he would have been confirmed as Inspector and become eligible for pension in that post if the liens of his seniors working in the Commercial Tax Department had been suspended and has requested that he may be allowed to draw pension as an Inspector. The Board has reviewed the situation carefully and feels that it is really unfair to deny officers who have put in long periods of officiating service the privilege of retiring from the higher posts for which they are found fit and suitable, and consequently of denying better rates of pension. Even if the

Commercial Tax Department is made permanent, these officers will not be benefited unless the liens of their seniors working in that Department are suspended with retrospective effect. The Board therefore strongly recommends that the Government may be pleased to allow officiating service in such vacancies to count for pension and the officiating pay drawn during those periods to be reckoned for pension as a special case in relaxation of Article 486 of the Civil Service Regulations. The Board also requests that orders may be passed early.

x x x x
Assistant Secretary.

To

The Secretary to Government, Revenue Department.

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GOVERNMENT OF MADRAS.
Revenue Department.

Memorandum No. 3016/D/47-5 dated 15th September 1947.

Sub:- Excise Department - Officers officiating in the vacancies of those transferred to the Commercial Department - Grant of pension in the officiating post. ^

Ref:- From the Board of Revenue, Ref. C.R.No. 10677/Abk/47/XB/2 dated 16.6.1947.

The attention of the Board of Revenue is invited to new Article 487-A of the Civil Services Regulations introduced in G.O. No. 551, Finance (Pension), dated 21.7.1947. The Board is requested to state whether it wishes to press for the acceptance of the recommendation contained in its reference quoted above in view of the ~~concession~~ concession contained in the new article mentioned above.

P.S. Viswanatha Ayyar,
Joint Secretary to Government.

To

The Board of Revenue (Excise) Department.

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BOARD OF REVENUE (EXCISE) DEPARTMENT.

Sub:. Establishment - Excise Department - Officers officiating in the vacancies of those transferred to the Commercial Tax Department - Grant of pension in the officiating posts - Proposal - Withdrawn.

Ref:- Board's Reference No. C.R.10677/Abk/47/B2. dated 16.6.1947.

Government, Revenue Department, Memorandum No. 3016/D/47-5 dated 15.9.1947.

Madras.

D.No. 2015/Abk.

Dated the 8th December 1947.

From

Md. Munzoor Husain Khan Sahib Bahadur, B.A. (Hons.).

Assistant Secretary, Board of Revenue (Excise).

From

Md. Munsoor Husain Khan Sahib Bahadur, B.A. (Hons.).
Assistant Secretary, Board of Revenue (Excise).

C.I.E.
V.N. Kudva, Esq., I.C.S.,
Member, Board of Revenue and Commissioner of Land Revenue,
Excise and Prohibition.

Resolution:-

With reference to the Government Memorandum cited, the Board has examined the extent to which the Excise Officers officiating in the vacancies of those transferred to the Commercial Tax Department are benefited by the concessions given in Government Order No. 551, Finance (Pension), dated 21.7.1947, with a view to decide whether or not to press its original recommendations.

2. The new Article 487-A, Civil Services Regulations introduced in the Government Order referred to above, gives half of the benefit of the officiating pay for purposes of pension subject to the condition that it does not exceed 33 1/3% per cent of the amount of pension ordinarily admissible. The more the difference between the substantive pay and the officiating pay of an officer, the lesser is he benefited by this article.

3. There are 7 permanent Inspectors and 2 Assistant Inspectors working in the Commercial Tax Department who hold their liens in the Excise Department. Officers officiating in their vacancies can be classed under two heads (1) those officiating in higher grades in the same category (e.g.) a permanent IV grade Inspector officiating in a higher category (e.g.) (2) officers of a lower category officiating in a higher category (e.g.) a permanent Assistant Inspector officiating as Inspector and a Sub Inspector officiating as Assistant Inspector or Inspector). A few illustrations showing the extent to which each of the above class of officers are benefited by the new concessions are given in the Appendix. It will be seen that while the revised pension which the former class of officers get under the latest orders bears a fair proportion to the amount they would get if confirmed in their officiating posts, the latter class of officers do not derive much benefit, the increase they get being limited to 33 1/3% of the pension based on their substantive pay. In other words, the increased pension they get under the latest orders is quite negligible.

4. Seven senior-most officiating Inspectors would have got confirmation if the liens of their seniors working in the Commercial Tax Department were suspended. Most of them do not reach the age of retirement before 1950. The new article applies only to officiating service rendered upto 31.12.1947 and it does not help these officers in any way. Similarly, none of the officiating Assistant Inspectors so affected are due to retire before 1950 and the new concessions do not help them either. The Board does not however wish to press its original recommendations as there is a strong possibility of the Commercial Taxes Department being constituted in the immediate future. Once that Department is made permanent, the Excise officers working there will be permanently absorbed in that department, and their vacancies in the Excise Department will be available for confirmation. There are likely to be some hard cases among officers who have already retired and who fall under class (2) in para 3 above. Their cases are being examined separately and will be submitted to the Government for special consideration.

X X X X

Assistant Secretary.

To

The Secretary to Government, Revenue Department.

APPENDIX.

Officers of class (1) - An Inspector IV grade officiating in III grade.

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|--|---------------------------------------|
| 1. Substantive pay. | Rs. 275/-. |
| 2. Officiating pay. | Rs. 325. |
| 3. Pension admissible under the ordinary rules. | Rs. 275/2 Rs. 137-8-0. |
| 4. Revised pension under the latest orders. | |
| (a) $\frac{\text{item (1)} + \frac{1}{2}(\text{item (2)} - \text{item (1)})}{2}$ | Rs. $\frac{275 + 25}{2}$ Rs. 150-0-0. |
| (b) 133 1/3 per cent of item (3) | Rs. 137-8-0 X 4/3 = 183-5-4. |
| whichever is less. | Rs. 150-0-0. |
| 5. Pension admissible if confirmed in the officiating post. | Rs. 325/2 Rs. 162-8-0. |

Officers of class (2).

	II grade Asst. Inspector officiating as Inspector.	I grade Sub Inspector officiating as Inspector.	II grade Sub Inspector of- ficiating as Assistant Inspector.	III grade Sub Inspector officiating as Assistant Inspector.
Substantive pay*.	150/-.	80/-.	70/-.	60/-.
Officiating pay.	275.	275.	125.	125.
Pension admissible under the ordinary rules.	150/2 -75.	80/2-40.	70/2-35.	60/2-30/-.
Revised pension under the latest orders:-				
(a) $\frac{\text{item (1)} + \frac{1}{2}(\text{item (2)} - \text{item (1)})}{2}$	$\frac{150 + 62-8-0}{2}$	$\frac{80 + 97-8-0}{2}$	$\frac{70 + 27-8-0}{2}$	$\frac{60 + 32-8-0}{2}$
	= 106-4-0.	= 88-12-0.	= 48-12-0.	= 46-4-0.
(b) 133 1/3% of item (3).	75 X 4/3.	40 X 4/3	35 X 4/3	30 X 4/3.
which ever less.	= 100/-.	= 53-5-4.	= 46-10-4.	= 40/-.
(5) Pension admissible if confirmed in the officiating post.	$\frac{275}{2}$ 137-8-0.	$\frac{275}{2}$ 137-8-0.	$\frac{125}{2}$ 62-8-0.	$\frac{125}{2}$ 62-8-0.

*The old rates of pay are taken as the revised rates came into force only on 1.1.1947.

GOVERNMENT OF MADRAS.
Abstract.

Public Services - Excise Department - Officers officiating in the
vacancies of these transferred to Commercial Tax Department - Grant of
pensions in the officiating posts - Papers - Recorded.

REVENUE DEPARTMENT

G.O. Ms. No. 13.

Dated the 5th January 1948.

Read:-

From the Board of Revenue, C.R.No. 10677/Abk/47/
EB.2. dated 16.6.1947.
From the Board of Revenue, D.No. ~~215~~ 2015/Abk.
dated 8.12.1947.

Order:-

Recorded.

(By Order of His Excellency the Governor).

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To

The Board of Revenue (Excise).

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/True copy/

S. Joseph
1.6.54
Office Assistant,
Madras Record Office.

k.y.s.

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25/3/54